

Recommendation: The appropriate level of management should assign responsibility for the prompt collection of these amounts.

Observation: It was noted that there were airport receivables from 1998 that had not been collected to date and that had not been billed until February 2001. The staff noted that a DOT grant supplement had not been completed until March, 2000. It appears that the grant request is not prepared on a timely basis.

Recommendation: Airport grant requests should be prepared on a regular and routine basis as determined by the appropriate level of management.

Cost Allocation

Observation: The information used in the allocation of the Information Services Department is the 1996 "devices" per cost center, although all other cost allocation base information was based on 1998 data. No specific reason for the outdated data was provided, other than it could not reasonably be obtained.

Recommendation: Data for the cost allocation plan should be collected each year in preparation for its use in future cost allocation plans.

Observation: The cost allocation plan to be used in the allocation of 2000 costs was not available until March, 2001. The financial reporting process was seriously delayed as some of the budgeted transfers were material, but could not be responsibly made until there was a reviewed cost allocation plan completed.

Recommendation: Management should be provided sufficient time to review and evaluate the results for reasonableness. Additionally, management should insure that a cost allocation plan is approved prior to the end of the fiscal year if budgeted transfer requests are to be considered.

Uncollectible Accounts Receivable

Observation : MSD tipping fees, ambulance receivables, and CDBG mortgage receivables contain items for which collection procedures have been exhausted and which have been considered uncollectible for a number of years. This data is maintained and carried over to following years, even though it has no future value or impact.

Recommendation: Procedures should be implemented to present uncollectible accounts for write off to the Board on a systematic and routine basis.

Ambulance Accounts Receivable

Observation: During the year, staff outsourced the accounts receivable billing. Procedures have not been developed by County staff to supervise the outside service other than to scan the list of billings prepared for reasonableness. The review of such billing is not documented. Additionally, there are no procedures to evaluate the timeliness or completeness of these billings.

Recommendation: Although the clerical billing process has been delegated to a contractor, County staff is still responsible for its accuracy and scope. Procedures should be developed to supervise the process, to insure that County receivables are properly and timely billed, and collected. The process should be documented to prove that such procedures have been performed and that County staff is satisfied with the contractor's services.

Observation: It was noted that the billings prepared by the outside contractor were not organized such that a proper cut off of such billings could be readily determined. The reports appear to be organized by the date the billing was prepared, not the actual date the ambulance service was rendered.

Recommendation: Billing reports should be organized by the date the ambulance service is rendered to insure that all fiscal year transactions are reported in the appropriate accounting period.

Observation: Under the new billing system, a copy of the patient's invoice is not retained. There is no documentation that the billing received by the client matches the ambulance log or the accounts receivable information. The audit trail is incomplete.

Recommendation: All documents relating to the billing process should be retained as verification of proper procedures.

OTHER REQUIRED DISCLOSURES

We have reviewed the annual report filed with the Department of Banking and Finance for Monroe County, Florida pursuant to Section 218.32, Florida Statutes. This report is in agreement with the annual audit report which incorporates the financial statements of the Board of County Commissioners of Monroe County, Florida.

KEMP & GREEN, P.A.

Certified Public Accountants

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MEMBER OF AMERICAN INSTITUTE
AND FLORIDA INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE
AWARDS, SCHEDULE OF MATCHING REQUIREMENTS AND SCHEDULE OF CLERK'S
MODERNIZATION TRUST FUND RECEIPTS AND DISBURSEMENTS

Clerk Ex Officio
Board of County Commissioners
Monroe County, Florida

We have audited the general purpose financial statements of the Board of County Commissioners of Monroe County, Florida (the "Board") as of and for the year ended September 30, 2000, and have issued our report thereon dated March 9, 2001. These general purpose financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on the general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Board taken as a whole. The accompanying schedules of expenditures of federal and state awards are presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The accompanying schedule of matching requirements required by the grantor and the accompanying schedule of Clerk's modernization trust fund receipts and disbursements required by Florida Statutes are also presented for purposes of additional analysis. These accompanying schedules are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements as a whole.

Kemp & Green, P.A.
Kemp & Green, P.A.
Certified Public Accountants

March 9, 2001

MONROE COUNTY, FLORIDA-BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass Through Grantor Number
<u>Corp for National and Community Service</u>		
Passed through Florida Commission on Community Service:		
Community Based Learn and Serve	94.004	98-LCSFL010
<u>Department of Agriculture</u>		
Direct Program:		
Hurricane Georges Canal Cleaning	10.904	68-4209-9-208
Passed through State Department of Elder Affairs and Alliance for Aging:		
USDA 1999	10.570	US951
USDA 2000	10.570	US051
Total Department		
<u>Department of Commerce</u>		
Passed through National Oceanic & Atmospheric Administration:		
Sentinel Fisheries Program-99	11.427	40WCNC901673
Sentinel Fisheries Program-00	11.427	40WCNC004656
Total Department		
<u>Department of Health and Human Services</u>		
Passed through State Department of Elder Affairs and Alliance for Aging:		
Title IIIB Support Services - 1999	93.044	KG951
Title IIIC-1 Congregate Meals - 1999	93.045	KG951
Title IIIC-2 Home Delivered Meals 1999	93.045	KG951
Title III-D In-Home Services - 1999	93.046	KG951
Title IIIB Support Services - 2000	93.044	AA029
Title IIIC-1 Congregate Meals - 2000	93.045	AA029
Title IIIC-2 Home Delivered Meals 2000	93.045	AA029
Passed through Florida Department of Revenue:		
Child Support Enforcement	93.563	HZA50
Child Support Enforcement Title IV-D	93.563	CC344
Passed through State Department of Community Affairs:		
Low Income Home Energy Assistance Prog 1999	93.568	99-EA-A9-11-54-01-018
Low Income Home Energy Assistance Prog 2000	93.568	00-EA-F5-11-54-01-018

<u>Cash Receipts</u>	<u>Matching Contributions and Miscellaneous Revenues</u>	<u>Expenditures</u>
\$ —	\$ 2,724	\$ 4,040
3,265,344	438,312	2,961,911
11,635	—	7,090
13,819	—	17,938
<u>3,290,798</u>	<u>438,312</u>	<u>2,986,939</u>
19,911	—	13,009
—	—	631
<u>19,911</u>	<u>—</u>	<u>13,640</u>
26,196	1,145	18,012
55,910	21,951	57,374
66,816	34,939	66,210
21,728	3,275	18,903
25,729	4,985	49,848
61,608	57,113	136,217
89,046	31,310	147,024
—	134	400
121,792	42,926	126,252
70,494	—	46,884
24,655	—	57,068

The accompanying notes are an integral part of this schedule.

MONROE COUNTY, FLORIDA-BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS-CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2000

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass Through Grantor Number
Passed through State Department of Community Affairs:		
Community Development Block Grant-Sewage Dispo	14.219	98-DB-1Y-11-54-01-H04
Total Department		
<u>Department of Justice</u>		
Direct Program:		
Bureau of Justice Assistance:		
Local Law Enforcement Block Grant	16.592	1998LBVX3982
Local Law Enforcement Block Grant	16.592	1999LBVX7835
Passed through State Department of Community Affairs:		
Drug Court Improvement & Enhancement Initiative	16.858	95-DC-MX-0059
Inmate Intervention/Residential Program I- 1999	16.579	99-CJ-9M-11-54-01-088
Inmate Intervention/Residential Program I- 2000	16.579	00-CJ-D8-11-54-01-087
Heron Residential Program -1999	16.579	99-CJ-9M-11-54-01-086
Heron Residential Program -2000	16.579	00-CJ-D8-11-54-01-083
Teenline Crisis Intervention & Referral-1999	16.579	99-CJ-9M-11-54-01-087
Teenline Crisis Intervention & Referral-2000	16.579	00-CJ-D8-11-54-01-082
Juvenile Community Intervention Program-1999	16.579	99-CJ-9M-11-54-01-085
Juvenile Community Intervention Program-2000	16.579	00-CJ-D8-11-54-01-085
Guidance Clinic Residential Detox Program I	16.579	00-CJ-D8-11-54-01-084
Samuels House Shelter/ Women & Children-2000	16.579	00-CJ-D8-11-54-01-086
Florida Keys Outreach Coalition - Sunshine House	16.579	00-CJ-D8-11-54-01-081
Total Department		
<u>Department of Labor</u>		
Passed through National Council on the Aging, Inc.:		
Senior Community Service Project 1999	17.235	D-7513-9-00-81-55-12
Senior Community Service Project 2000	17.235	D-7513-9-00-81-55-404
Passed through South Florida Employment & Training Consortium:		
JTPA Title IIA, IIC, III, Liaison 1998	17.250	2A-PY'98-02-00
JTPA Liaison 1999	17.250	WIA-PY'99-45-04
JTPA Summer Youth Employment & Trng Prg 99	17.250	2B-99-22-01
JTPA Summer Youth Employment & Trng Prg 00	17.250	WIA-YS'00-25-01
Total Department		

<u>Cash Receipts</u>	<u>Matching Contributions and Miscellaneous Revenues</u>	<u>Expenditures</u>
<u>617,997</u>	<u>422,186</u>	<u>821,032</u>
<u>1,181,971</u>	<u>619,964</u>	<u>1,545,224</u>
—	10,094	88,469
136,308	542	5,423
1,011	—	—
20,207	3	—
27,843	24,299	97,194
5,621	—	—
13,692	10,891	43,564
12,584	—	—
3,238	3,259	13,035
8,379	1	—
14,699	12,859	51,437
—	7,352	29,409
8,522	9,647	38,588
18,705	7,828	31,311
<u>270,809</u>	<u>86,775</u>	<u>398,430</u>
196,124	25,463	193,881
26,564	7,054	66,089
65,019	—	—
12,195	—	19,106
93,736	—	—
30,138	—	58,178
<u>423,776</u>	<u>32,517</u>	<u>337,254</u>

The accompanying notes are an integral part of this schedule.

MONROE COUNTY, FLORIDA-BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS-CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2000

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass Through Grantor Number
<u>Department of Transportation</u>		
Direct Program:		
Federal Aviation Administration:		
Aerolite Bus/Elderly & Disabled Transport	20.513	FL16-0023/AG220/25390919401
Key West AIP-0996	20.106	3-12-0037-0996
Key West AIP-1097	20.106	3-12-0037-1097
Key West AIP-1299	20.106	3-12-0037-1299
Key West/Marathon AIP-1198	20.106	3-12-0037-1198
Key West/Marathon AIP-1399	20.106	3-12-0037-1399
Marathon AIP-1499	20.106	3-12-0044-1499
Key West AIP-1400	20.106	3-12-0037-1400
Marathon AIP-1500	20.106	3-12-0044-1500
Total Department		
<u>Federal Emergency Management Agency</u>		
Direct Program:		
EMA State and Local Assistance FY 99	83.534	00EM-9X-11-54-10-044
EMA State and Local Assistance FY 00	83.534	00EM-D3-11-54-10-044
Passed through State Department of Community Affairs:		
Local Mitigation Strategy Project	83.548	98-LM-4H-15-54-01-044
Hurricane Georges - FEMA-1249-DR-FL	83.544	99-RM-23-11-54-01-040
Hurricane Irene - FEMA-1306-DR-FL	83.544	00-RM-aa-11-54-01-119
Tropical Storm Mitch- FEMA-DR-1259-FL	83.544	99-RM-68-11-54-01-001
Total Department		
<u>Institute of Museum & Library Services</u>		
Passed through Florida Department of State:		
Library Services & Technology Act Grant	45.310	98-LSTA-H-04

Total Schedule of Expenditures of Federal Awards

<u>Cash Receipts</u>	<u>Matching Contributions and Miscellaneous Revenues</u>	<u>Expenditures</u>
39,872	—	—
240,342	1,714	15,677
67,372	16,766	167,663
7,869	83	833
899,957	71,039	701,394
172,011	31,437	314,376
50,058	—	—
—	14,175	141,753
—	550	5,500
<u>1,477,481</u>	<u>135,764</u>	<u>1,347,196</u>
23,155	—	4,121
—	—	25,849
66,300	—	58,000
2,226,324	67,314	292,727
—	42,975	171,757
949,465	9,590	9,590
<u>3,265,244</u>	<u>119,879</u>	<u>562,044</u>
50,000	—	—
<u>\$ 9,979,990</u>	<u>\$ 1,435,935</u>	<u>\$ 7,194,767</u>

The accompanying notes are an integral part of this schedule.

MONROE COUNTY, FLORIDA-BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2000

Program Title	Grant ID Number
<u>Florida Department of Health and Rehabilitative Services</u>	
Direct Program:	
EMS County Award 1993	C9244*
EMS County Award 1994	C9344*
EMS County Award 1995	C9444*
EMS County Award 1996	C9544*
EMS County Award 1997	C9644*
EMS County Award 2000	C9944*
Total Department	
<u>Florida Department of Elder Affairs</u>	
Direct Program:	
Alzheimer's Disease Initiative - 2000	KG997*
Alzheimer's Disease Initiative - 2001	KZ097*
Home Care for the Elderly - 2000	KH-972*
Home Care for the Elderly - 2001	KH-072*
Community Care for Elderly 2000	KG971*
Community Care for Elderly 2001	KC071*
Total Department	
<u>Florida Department of Community Affairs</u>	
Direct Program:	
Hurricane Andrew Recovery & Rebuilding Trust Fund	94-OS-89-11-54-01-030
Hurricane Georges - Declaration #1249	99-RM-23-11-54-01-040*
Groundhog Day Storm - Declaration #1204	98-RM-N4-11-54-20-031*
Hurricane Irene - Declaration #1306	00-RM-aa-11-54-01-119*
Emergency Management Base Grant - 1999	99-CP-05-11-54-01-044*
Emergency Management Base Grant - 2000	00-CP-05-11-54-01-044*
Hazardous Material Emergency Plan-1999	99-CP-3V-11-54-22-025
Sanitary Wastewater Master Plan	99-DR-1P-11-54-01-001
Total Department	
<u>Florida Department of Environmental Protection</u>	
Direct Program:	
Sombrero Beach Improvements	C8368
Litter & Marine Debris Grant - 1999	LC99-42*
Litter & Marine Debris Grant - 2000	LC00-42*
Solid Waste Recycling & Education 1999	RE99-42*
Solid Waste Recycling & Education 2000	RE00-42*
Waste Tire Solid Waste	WT00-44*
Small Counties Solid Waste-2000	SC00-24*
Onsite Sewage Treatment & Disposal Systems	WFF333*

*Includes State Grants and Aids Appropriation Monies

<u>Receipts</u>	<u>Matching Revenues</u>	<u>Expenditures</u>
\$ -	\$ -	\$ 34,518
-	-	54,434
-	-	51,637
-	-	50,406
-	-	8,921
<u>46,367</u>	<u>-</u>	<u>-</u>
46,367	-	199,916
59,204	2,212	48,288
2,002	203	10,781
17,367	533	14,265
-	15	4,776
507,377	154,509	574,162
<u>21,533</u>	<u>96,023</u>	<u>202,124</u>
<u>607,483</u>	<u>253,495</u>	<u>854,396</u>
183,581	-	183,581
3,283,667	33,655	67,314
18,739	-	-
-	21,488	42,975
51,972	-	1,811
22,634	143,477	82,436
4,855	-	4,060
-	-	496,798
<u>3,565,448</u>	<u>198,620</u>	<u>878,975</u>
-	32,268	64,537
8,682	-	-
12,495	-	17,490
85	-	-
53,390	-	127,033
38,247	-	39,751
33,500	-	50,000
-	323,686	422,186

The accompanying notes are an integral part of this schedule.

MONROE COUNTY, FLORIDA-BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES OF STATE AWARDS-CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2000

Program Title	Grant ID Number
Overseas Highway Heritage Trail	M9044*
Keys Wastewater Management Plan	SP527*
Stormwater Master Plan	WM739*
Derelict Vessel Removal	DV98-05*
Derelict Vessel Removal	DV97-10*
Derelict Vessel Removal	DV99-01*
Special Waterways Program	SWPP98-13
Total Department	
<u>Florida Department of State</u>	
Direct Program:	
State Aid to Libraries	99-ST-21*
State Aid to Libraries	00-ST-23*
Total Department	
<u>Florida Department of Transportation</u>	
Direct Program:	
Bicycle & Pedestrian Plan-3	WPI#252077-1-14-01/AG851
Long Range Transportation Plan Update	WPI#6596618/AE270/90000-3535*
Key West Airport	WPI#6826662/A5126/90000-3883*
Key West Airport	WPI#6826630/A7065/90000-3897*
Key West Airport	WPI#6826783/AF373/90000-3910*
Key West Airport	WPI#6826784/AF674/90000-3909*
Key West Airport	WPI#6826774/AF290/90099-3843*
Key West Airport	WPI#6826779/AF685/90000-3902*
Key West Airport	WPI#6826755/A9304/90099-3807*
Key West Airport	25438418401/AF724*
Key West Airport	25436918401/AF776*
Key West Airport	25438318401/AF774*
Key West Airport	25437518401/AG177*
Marathon Airport	25437419401/AG994*
Key West & Marathon Airport	WPI#6826682/AA828/90099-3818*
Marathon Airport	WPI#6826785/AF390/90099-3838*
Marathon Airport	WPI#6826780/AF289/90099-3844*
Greenways Master Plan	252077-1-14-1/AG408
Total Department	

*Includes State Grants and Aids Appropriation Monies

<u>Cash Receipts</u>	<u>Matching Contributions and Miscellaneous Revenues</u>	<u>Expenditures</u>
28,552	59,507	119,014
—	269,000	—
17,692	141,244	159,794
57,468	—	—
26,602	—	—
—	—	106,206
16,533	—	4,645
<u>293,246</u>	<u>825,705</u>	<u>1,110,656</u>
176,333	—	—
<u>193,322</u>	<u>—</u>	<u>193,322</u>
<u>369,655</u>	<u>—</u>	<u>193,322</u>
22,952	8,197	40,984
98,437	202	41,988
16,774	14,920	29,839
128,803	967	300
1,479	8,801	17,062
820	5,814	11,361
72,494	29,795	59,590
4,250	21	42
134,602	9,945	14,736
6,216	5,292	10,494
2,281	3,872	6,962
2,831	18,481	36,962
3,728	546	1,003
—	275	550
89,883	84,734	169,455
24,056	18,491	36,982
10,099	1,186	—
19,016	119,014	178,431
<u>638,721</u>	<u>330,553</u>	<u>656,741</u>

The accompanying notes are an integral part of this schedule.

MONROE COUNTY, FLORIDA-BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF EXPENDITURES OF STATE AWARDS-CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2000

Program Title	Grant ID Number
<u>Florida Department of Children and Families</u>	
Direct Program:	
Community Care for Disabled Adults 2000	KG-026*
<u>Florida State Courts System</u>	
Direct Program:	
Court Reporter Grant-In-Aid - 2000	-*
Article V Trust Fund (Public Defender Conflict Attorneys)1999	-*
Article V Trust Fund (Public Defender Conflict Attorneys)2000	-*
Total Department	
<u>Office of the State Courts Administration</u>	
Direct Program-16th Judicial Circuit:	
Civil Traffic Hearing Officer	-*
<u>South Florida Water Management District</u>	
Sanitary Wastewater Master Plan	C8789
Boot Key Harbor Marina Stormwater Demonstration Proj	C10250
Total Department	
Total Schedule of Expenditures of State Awards	

*Includes State Grants and Aids Appropriation Monies

<u>Cash Receipts</u>	<u>Matching Contributions and Miscellaneous Revenues</u>	<u>Expenditures</u>
<u>111,851</u>	<u>26,631</u>	<u>138,946</u>
40,146	—	40,146
—	—	17,845
<u>45,036</u>	<u>—</u>	<u>45,036</u>
<u>85,182</u>	<u>—</u>	<u>103,027</u>
<u>16,125</u>	<u>12,117</u>	<u>24,234</u>
515,685	772,753	1,242,343
<u>—</u>	<u>21,176</u>	<u>42,351</u>
<u>515,685</u>	<u>793,929</u>	<u>1,284,694</u>
\$ <u>6,249,763</u>	\$ <u>2,441,050</u>	\$ <u>5,444,907</u>

The accompanying notes are an integral part of this schedule.

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MONROE COUNTY, FLORIDA
BOARD OF COUNTY COMMISSIONERS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and presentation of the Single Audit report of the Board have been designed to conform to generally accepted accounting principles as applicable to governmental organizations, including the reporting and compliance requirements of the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Reporting Entity - The Single Audit Act of 1984 and OMB Circular A-133 set forth the audit and reporting requirements for federal awards. The Board has included Schedules of Expenditures of Federal and State Awards to satisfy the audit requirements of all government grantor agencies.

Basis of Accounting - Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, and to the timing of the measurements made, regardless of the measurement focus applied. Revenue from cost reimbursement contracts are recognized as program expenses are incurred. Revenue from unit cost contracts are recognized based on the units of services delivered.

NOTE 2 - CONTINGENCIES

Grant monies received and disbursed by the Board are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based on prior experience, the Board does not believe that such disallowance, if any, would have a material effect on the financial position of the Board. As of March 9, 2001 there were no material questioned or disallowed costs as a result of grant audits in process or completed.

MONROE COUNTY, FLORIDA-BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF MATCHING REQUIREMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2000

Program Title	Contract Number	Total Reimbursable Expenses	Amount Received, or Refunded Affecting Match
<u>Florida Department of Elder Affairs</u>			
Direct Program:			
Community Care for Elderly 2000	KG971	\$ 574,162	419,653
Community Care for Elderly 2001	KC071	\$ 202,124	106,102
Total Department		\$ 776,286	525,755
<u>Florida Department of Health and Human Services</u>			
Passed through State Department of Elder Affairs and Alliance for Aging:			
Older Americans Act 1999	KG951	\$ 160,499	99,189
Older Americans Act 2000	AA029	\$ 333,089	239,682
Total Department		\$ 493,588	338,871

* Grant terms do not coincide with the Board's fiscal year. Accordingly, those grants beginning in the prior fiscal year have an excess funding/liability presented as of September 30, 1999.

** Fixed price contract based on units of service delivered. Balance is remaining funds unexpended at end of contract.

<u>Match % Required</u>	<u>Amount of Match Required</u>	<u>Total Funding Required</u>	<u>Excess Funding (Liability) For Year Ended September 30, 2000</u>	<u>Excess Funding (Liability) September 30, 1999*</u>
10.00	46,628	466,281	107,881	(19,711)
10.00	11,789	117,891	84,233	—
	<u>58,417</u>	<u>584,172</u>	<u>192,114</u>	<u>(19,711)</u>
10.00	11,021	110,210	50,289	79,738
10.00	26,631	266,313	66,776	—
	<u>37,652</u>	<u>376,523</u>	<u>117,065</u>	<u>79,738</u>

MONROE COUNTY, FLORIDA-BOARD OF COUNTY COMMISSIONERS
SCHEDULE OF MATCHING REQUIREMENTS-CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2000

Program Title	Contract Number	Excess Funding (Liability) September 30, 2000
<u>Florida Department of Elder Affairs</u>		
Direct Program:		
Community Care for Elderly 2000	KG971	\$ 88,170
Community Care for Elderly 2001	KC071	\$ 84,233
Total Department		\$ 172,403
<u>Florida Department of Health and Human Services</u>		
Passed through State Department of Elder Affairs and Alliance for Aging:		
Older Americans Act 1999	KG951	\$ 130,027 **
Older Americans Act 2000	AA029	\$ 66,776
Total Department		\$ 196,803

* Grant terms do not coincide with the Board's fiscal year. Accordingly, those grants beginning in the prior fiscal year have an excess funding/liability presented as of September 30, 1999.

** Fixed price contract based on units of service delivered. Balance is remaining funds unexpended at end of contract.